

Message Text

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PAGE 01 STATE 051900
ORIGIN NEA-10

INFO OCT-01 ISO-00 H-02 /013 R

DRAFTED BY NEA/IRN:MLGREENE:MRC
APPROVED BY NEA/IRN:CWNAAS
H:RAFLATEN (SUBS)
-----090726Z 081142 /14

R 090100Z MAR 77
FM SECSTATE WASHDC
TO AMEMBASSY TEHRAN

UNCLAS STATE 051900

FOR MELBA LUCAS FROM SENATOR JAKE GARN

E.O. 11652: N/A

TAGS: CFED

SUBJECT: 1976 TAX LAW

REF: TEHRAN 1983

1. SENATOR GARN'S OFFICE HAS ASKED US TO SEND FOLLOWING
REPLY TO QUERY IN REFTEL:

2. EFFECTIVE DATE IN PORTION OF 1976 TAX ACT AFFECTING
OVERSEAS CITIZENS HAS BEEN UPHELD BY FEDERAL COURTS ON
GROUND THAT HOUSE WAYS AND MEANS COMMITTEE BEGAN
CONSIDERATION OF THIS PROVISION BEFORE JANUARY 1, 1976.
BARTLETT BILLS S. 388 (TO PARTIALLY REINSTATE LAW AS IT
WAS BEFORE) AND S. 772 (TO MOVE EFFECTIVE DATE OF NEW
TAX RATE TO TAXABLE YEARS AFTER DECEMBER 31, 1976) ARE
STILL PENDING IN SENATE FINANCE COMMITTEE. NO IDEA WHEN
FURTHER ACTION MAY TAKE PLACE. RIBICOFF BILL TO BE IN-
TRODUCED NEXT WEEK. WILL SEND YOU COPY OF THAT WHEN
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AVAILABLE.
VANCE

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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01-Jan-1994 12:00:00 am
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: n/a
Control Number: n/a
Copy: SINGLE
Sent Date: 09-Mar-1977 12:00:00 am
Decaption Date: 01-Jan-1960 12:00:00 am
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01-Jan-1960 12:00:00 am
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1977STATE051900
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Document Unique ID: 00
Drafter: MLGREENE:MRC
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ISecure: 1
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Litigation Codes:
Litigation History:
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Message ID: 86cfd1ba-c288-dd11-92da-001cc4696bcc
Office: ORIGIN NEA
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
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Previous Handling Restrictions: n/a
Reference: 77 TEHRAN 1983
Retention: 0
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Review Date: 24-Nov-2004 12:00:00 am
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Review Release Date: n/a
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SAS ID: 3160631
Secure: OPEN
Status: NATIVE
Subject: 1976 TAX LAW
TAGS: CFED
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